IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

S.T.R. No. 13 of 2002
(Old No. 641/1992)

M/s Ratan Lal Shah and Sons
Sadar Bazar, Ranikhet
District Almora. …….Applicant

Vs.

The Commissioner of Sales Tax,
U.P. Lucknow ……Opposite Party

None for the Applicant.
Learned Standing Counsel for the respondent.

Hon'ble Prafulla C. Pant, J.

This revision was preferred before the Allahabad High Court, way back in the year 1992, from where it has been received by transfer by this Court, under Section 35 of U.P. Reorganisation Act, 2000, for its disposal.

Learned Standing Counsel is present for the respondent. No one turned up for the assessee, even after service of notice.

The assessee was a foreign liquor dealer having F.L. –5 for the purpose of selling the same. It appears that on the raid made by the Excise department, the dealer was found in possession of unauthorized liquor regarding which a First Information Report was lodged against him. It is also very clear from the record that the dealer confessed the possession of unauthorized liquor, before the concerned Magistrate. In view of the fact, the Sales Tax Tribunal, also assessed the turn-over in the year 1981-82, presuming that the dealer might have sold foreign liquor illegally on earlier occasions also. The lower appellate court, under the Sales Tax Act, had already given relief to the assessee to the extent that there was no reason to presume other similar activities on earlier

occasions. However, as to the turnover of Rs. 48,000/- that was fetched in an auction, of the Indian made foreign liquor, made by the Excise Department, the department has rightly assessed the tax liability on the assessee. As such, it involves no question of law, the revision is dismissed in limine.

(Prafulla C. Pant, J.)

Dt: 26.07.2005
Sweta